

**COVID-19 ECONOMIC RECOVERY GRANT PROGRAM**

2020 FIFTH SPECIAL SESSION

STATE OF UTAH

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**LONG TITLE****General Description:**

This bill creates economic recovery programs in response to COVID-19.

**Highlighted Provisions:**

This bill:

- ▶ creates grant programs (the grant programs) for:
  - entities eligible to receive funding from county Botanical, Cultural, Recreational, and Zoological Organizations or Facilities sales tax revenue and their for-profit equivalents if the entity provides certain activities to encourage travel and tourism in the state to benefit communities or artists affected by COVID-19;
  - institutions of higher education to provide education to employees displaced by COVID-19;
  - business entities with revenue declines due to COVID-19 if the business entity provides a financial incentive to customers; and
  - business entities to purchase supplies and materials to follow COVID-19 public health guidelines on safely returning employees to work;
- ▶ creates a public outreach and education program to encourage compliance with COVID-19 health guidelines and receipt of medical care;
- ▶ grants rulemaking authority to the Division of Arts and Museums and the Governor's Office of Economic Development to administer the grant programs;
- ▶ requires the Division of Arts and Museums, the Governor's Office of Economic Development, and the Division of Finance to report information about the grant programs to certain members of the Legislature;
- ▶ creates a subtraction from state income for funds received from the grant programs for state income tax purposes;
- ▶ provides for the repealer of the grant programs and the public outreach and education program; and

33           ▶ makes technical changes.

34   **Money Appropriated in this Bill:**

35           This bill appropriates in fiscal year 2021:

36           ▶ To Department of Administrative Services -- Finance Mandated, as a one-time  
37           appropriation:

38           • from Federal Funds -- Coronavirus Relief Fund, \$50,000,000.

39   **Other Special Clauses:**

40           This bill provides a special effective date.

41           This bill provides retrospective operation.

42   **Utah Code Sections Affected:**

43   AMENDS:

44           **59-7-106**, as last amended by Laws of Utah 2019, Chapter 412

45           **59-10-114**, as last amended by Laws of Utah 2019, Chapter 412

46           **63I-2-259**, as last amended by Laws of Utah 2020, Chapters 46 and 354

47           **63I-2-263 (Effective 10/15/20)**, as last amended by Laws of Utah 2020, Chapters 116,  
48           230, 231, 286, 322, 325, 354, 365, 368, 375, 405, 430, 433, 446 and last amended  
49           by Coordination Clause, Laws of Utah 2020, Chapter 231

50           **63N-12-508 (Effective 07/01/20)**, as last amended by Laws of Utah 2020, Chapters 340  
51           and 365

52           **63N-12-508 (Superseded 07/01/20)**, as last amended by Laws of Utah 2020, Chapter  
53           340

54   ENACTS:

55           **9-9-901**, Utah Code Annotated 1953

56           **9-9-902**, Utah Code Annotated 1953

57           **9-9-903**, Utah Code Annotated 1953

58           **9-9-904**, Utah Code Annotated 1953

59           **63A-3-111**, Utah Code Annotated 1953

60           **63I-2-209**, Utah Code Annotated 1953

61           **63N-15-101**, Utah Code Annotated 1953

62           **63N-15-102**, Utah Code Annotated 1953

63           **63N-15-103**, Utah Code Annotated 1953

64           **63N-15-201**, Utah Code Annotated 1953

65           **63N-15-202**, Utah Code Annotated 1953

66           **63N-15-301**, Utah Code Annotated 1953

67           **63N-15-302**, Utah Code Annotated 1953

68           **63N-15-401**, Utah Code Annotated 1953

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70       *Be it enacted by the Legislature of the state of Utah:*

71           Section 1. Section **9-9-901** is enacted to read:

72                           **Part 9. COVID-19 Cultural Assistance Grant Program**

73           **9-9-901. Definitions.**

74           As used in this part:

75           (1) "COVID-19" means:

76           (a) severe acute respiratory syndrome coronavirus 2; or

77           (b) the disease caused by severe acute respiratory syndrome coronavirus 2.

78           (2) "Legislative committee" means:

79           (a) the president of the Senate;

80           (b) the speaker of the House of Representatives;

81           (c) the minority leader of the Senate; and

82           (d) the minority leader of the House of Representatives.

83           (3) "Qualified organization" means:

84           (a) an entity that is eligible to receive funding from the tax authorized under Title 59,

85           Chapter 12, Part 7, County Option Funding for Botanical, Cultural, Recreational, and

86           Zoological Organizations or Facilities, regardless of whether the entity receives any funding; or

87           (b) a for-profit equivalent of an entity described in Subsection (3)(a).

88           Section 2. Section **9-9-902** is enacted to read:

89           **9-9-902. COVID-19 Cultural Assistance Grant Program -- Eligibility -- Grant**  
90       **limit.**

91           (1) There is established a grant program known as COVID-19 Cultural Assistance  
92       Grant Program that is administered by the division in accordance with this part.

93           (2) To be eligible to apply for a grant under this part, a qualified organization shall:

(a) offer or propose to offer, on or before December 30, 2020, a cultural, artistic, botanical, recreational, or zoological activity in this state that:

(i) promotes travel and tourism in this state; and

(ii) in aggregate is estimated to equal or exceed 50% of the grant amount that the qualified organization requests; and

(b) describe to the division how receipt of grant funds will benefit the communities or artists in this state affected by COVID-19.

(3) The amount of a grant that the division awards to a qualified organization under this part may not exceed two times the net cost of the cultural, artistic, botanical, recreational, or zoological activity that the qualified organization offers or proposes to offer.

Section 3. Section **9-9-903** is enacted to read:

**9-9-903. Duties of the division.**

(1) As soon as is practicable but on or before July 31, 2020, the division shall:

(a) establish an application process by which a qualified organization may apply for a grant under this part;

(b) establish a method for the office, in consultation with the Governor's Office of Economic Development for recreational applicants, to determine which applicants are eligible to receive a grant;

(c) establish a formula to award grant funds; and

(d) report the information described in Subsections (1)(a) through (c) to the director of the Division of Finance.

(2) The division shall:

(a) participate in the presentation that the director of the Division of Finance provides to the legislative committee under Section 63A-3-111; and

(b) consider any recommendations for adjustments to the grant program from the legislative committee.

(3) Subject to appropriation, beginning on August 5, 2020, the division shall:

(a) collect applications for grant funds from qualified organizations;

(b) determine, in consultation with the Governor's Office of Economic Development for recreational applicants, which applicants meet the eligibility requirements for receiving a grant; and

(c) award the grant funds:

(i) (A) after an initial application period that ends on or before August 31, 2020; and

(B) if funds remain after the initial application period, on a rolling basis until the earlier of funds being exhausted or December 30, 2020; and

(ii) in accordance with the process established under Subsection (1) and the limit described in Subsection 9-9-902(3).

(4) The division shall encourage any qualified organization that receives grant funds to commit to following best practices to protect the health and safety of the qualified organization's employees and customers.

(5) In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, the division may make rules to administer the grant program.

Section 4. Section **9-9-904** is enacted to read:

**9-9-904. Reporting.**

(1) The division shall report the following information to the Economic Development and Workforce Services Interim Committee:

(a) the number of applications submitted under the grant program;

(b) the number of grants awarded under the grant program;

(c) the aggregate amount of grant funds awarded under the grant program; and

(d) any other information the division considers relevant to evaluating the success of the grant program.

(2) The division shall submit the report described in Subsection (1) in electronic format on or before October 1, 2020, and provide an update in electronic format on or before June 30, 2021.

Section 5. Section **59-7-106** is amended to read:

**59-7-106. Subtractions from unadjusted income.**

(1) In computing adjusted income, the following amounts shall be subtracted from unadjusted income:

(a) the foreign dividend gross-up included in gross income for federal income tax purposes under Section 78, Internal Revenue Code;

(b) subject to Subsection (2), the net capital loss, as defined for federal purposes, if the taxpayer elects to deduct the net capital loss on the return filed under this chapter for the

156 taxable year for which the net capital loss is incurred;

157 (c) the decrease in salary expense deduction for federal income tax purposes due to

158 claiming the federal work opportunity credit under Section 51, Internal Revenue Code;

159 (d) the decrease in qualified research and basic research expense deduction for federal

160 income tax purposes due to claiming the federal credit for increasing research activities under

161 Section 41, Internal Revenue Code;

162 (e) the decrease in qualified clinical testing expense deduction for federal income tax

163 purposes due to claiming the federal credit for clinical testing expenses for certain drugs for

164 rare diseases or conditions under Section 45C, Internal Revenue Code;

165 (f) any decrease in any expense deduction for federal income tax purposes due to

166 claiming any other federal credit;

167 (g) the safe harbor lease adjustment required under Subsections 59-7-111(1)(b) and

168 (2)(b);

169 (h) any income on the federal corporation income tax return that has been previously

170 taxed by Utah;

171 (i) an amount included in federal taxable income that is due to a refund of a tax,

172 including a franchise tax, an income tax, a corporate stock and business tax, or an occupation

173 tax:

174 (i) if that tax is imposed for the privilege of:

175 (A) doing business; or

176 (B) exercising a corporate franchise;

177 (ii) if that tax is paid by the corporation to:

178 (A) Utah;

179 (B) another state of the United States;

180 (C) a foreign country;

181 (D) a United States possession; or

182 (E) the Commonwealth of Puerto Rico; and

183 (iii) to the extent that tax was added to unadjusted income under Section 59-7-105;

184 (j) a charitable contribution, to the extent the charitable contribution is allowed as a

185 subtraction under Section 59-7-109;

186 (k) subject to Subsection (3), 50% of a dividend considered to be received or received

187 from a subsidiary that:

188 (i) is a member of the unitary group;

189 (ii) is organized or incorporated outside of the United States; and

190 (iii) is not included in a combined report under Section 59-7-402 or 59-7-403;

191 (l) subject to Subsection (4) and Section 59-7-401, 50% of the adjusted income of a  
192 foreign operating company;

193 (m) the amount of gain or loss that is included in unadjusted income but not recognized  
194 for federal purposes on stock sold or exchanged by a member of a selling consolidated group as  
195 defined in Section 338, Internal Revenue Code, if an election has been made in accordance  
196 with Section 338(h)(10), Internal Revenue Code;

197 (n) the amount of gain or loss that is included in unadjusted income but not recognized  
198 for federal purposes on stock sold, exchanged, or distributed by a corporation in accordance  
199 with Section 336(e), Internal Revenue Code, if an election under Section 336(e), Internal  
200 Revenue Code, has been made for federal purposes;

201 (o) subject to Subsection (5), an adjustment to the following due to a difference  
202 between basis for federal purposes and basis as computed under Section 59-7-107:

203 (i) an amortization expense;

204 (ii) a depreciation expense;

205 (iii) a gain;

206 (iv) a loss; or

207 (v) an item similar to Subsections (1)(o)(i) through (iv);

208 (p) an interest expense that is not deducted on a federal corporation income tax return  
209 under Section 265(b) or 291(e), Internal Revenue Code;

210 (q) 100% of dividends received from a subsidiary that is an insurance company if that  
211 subsidiary that is an insurance company is:

212 (i) exempt from this chapter under Subsection 59-7-102(1)(c); and

213 (ii) under common ownership;

214 (r) subject to Subsection 59-7-105(10), for a corporation that is an account owner as  
215 defined in Section 53B-8a-102, the amount of a qualified investment as defined in Section  
216 53B-8a-102.5:

217 (i) that the corporation or a person other than the corporation makes into an account

218 owned by the corporation during the taxable year;

219 (ii) to the extent that neither the corporation nor the person other than the corporation

220 described in Subsection (1)(r)(i) deducts the qualified investment on a federal income tax

221 return; and

222 (iii) to the extent the qualified investment does not exceed the maximum amount of the

223 qualified investment that may be subtracted from unadjusted income for a taxable year in

224 accordance with Subsection 53B-8a-106(1);

225 (s) for a corporation that makes a donation, as that term is defined in Section

226 53B-8a-201, to the Student Prosperity Savings Program created in Section 53B-8a-202, the

227 amount of the donation to the extent that the corporation did not deduct the donation on a

228 federal income tax return;

229 (t) for purposes of income included in a combined report under Part 4, Combined

230 Reporting, the entire amount of the dividends a member of a unitary group receives or is

231 considered to receive from a captive real estate investment trust;

232 (u) the increase in income for federal income tax purposes due to claiming a:

233 (i) qualified tax credit bond credit under Section 54A, Internal Revenue Code; or

234 (ii) qualified zone academy bond under Section 1397E, Internal Revenue Code;

235 (v) for a taxable year beginning on or after January 1, 2019, but beginning on or before

236 December 31, 2019, only:

237 (i) the amount of any FDIC premium paid or incurred by the taxpayer that is

238 disallowed as a deduction for federal income tax purposes under Section 162(r), Internal

239 Revenue Code, on the taxpayer's 2018 federal income tax return; plus

240 (ii) the amount of any FDIC premium paid or incurred by the taxpayer that is

241 disallowed as a deduction for federal income tax purposes under Section 162(r), Internal

242 Revenue Code, for the taxable year; ~~and~~

243 (w) for a taxable year beginning on or after January 1, 2020, the amount of any FDIC

244 premium paid or incurred by the taxpayer that is disallowed as a deduction for federal income

245 tax purposes under Section 162(r), Internal Revenue Code, for the taxable year[-]; and

246 (x) for a taxable year beginning on or after January 1, 2020, but beginning on or before

247 December 31, 2020, the amount of any grant funds the taxpayer receives under Title 9, Chapter

248 9, Part 9, COVID-19 Cultural Assistance Grant Program, Subsection 63N-12-508(3), or Title



249 63N, Chapter 15, COVID-19 Economic Recovery Programs, to the extent that the grant funds  
250 are included in unadjusted income.

251 (2) For purposes of Subsection (1)(b):

252 (a) the subtraction shall be made by claiming the subtraction on a return filed:

253 (i) under this chapter for the taxable year for which the net capital loss is incurred; and

254 (ii) by the due date of the return, including extensions; and

255 (b) a net capital loss for a taxable year shall be:

256 (i) subtracted for the taxable year for which the net capital loss is incurred; or

257 (ii) carried forward as provided in Sections 1212(a)(1)(B) and (C), Internal Revenue  
258 Code.

259 (3) (a) For purposes of calculating the subtraction provided for in Subsection (1)(k), a  
260 taxpayer shall first subtract from a dividend considered to be received or received an expense  
261 directly attributable to that dividend.

262 (b) For purposes of Subsection (3)(a), the amount of an interest expense that is  
263 considered to be directly attributable to a dividend is calculated by multiplying the interest  
264 expense by a fraction:

265 (i) the numerator of which is the taxpayer's average investment in the dividend paying  
266 subsidiaries; and

267 (ii) the denominator of which is the taxpayer's average total investment in assets.

268 (c) (i) For purposes of calculating the subtraction allowed by Subsection (1)(k), in  
269 determining income apportionable to this state, a portion of the factors of a foreign subsidiary  
270 that has dividends that are partially subtracted under Subsection (1)(k) shall be included in the  
271 combined report factors as provided in this Subsection (3)(c).

272 (ii) For purposes of Subsection (3)(c)(i), the portion of the factors of a foreign  
273 subsidiary that has dividends that are partially subtracted under Subsection (1)(k) that shall be  
274 included in the combined report factors is calculated by multiplying each factor of the foreign  
275 subsidiary by a fraction:

276 (A) not to exceed 100%; and

277 (B) (I) the numerator of which is the amount of the dividend paid by the foreign  
278 subsidiary that is included in adjusted income; and

279 (II) the denominator of which is the current year earnings and profits of the foreign

280 subsidiary as determined under the Internal Revenue Code.

281 (4) (a) For purposes of Subsection (1)(l), a taxpayer may not make a subtraction under  
282 Subsection (1)(l):

283 (i) if the taxpayer elects to file a worldwide combined report as provided in Section  
284 59-7-403; or

285 (ii) for the following:

286 (A) income generated from intangible property; or

287 (B) a capital gain, dividend, interest, rent, royalty, or other similar item that is  
288 generated from an asset held for investment and not from a regular business trading activity.

289 (b) In calculating the subtraction provided for in Subsection (1)(l), a foreign operating  
290 company:

291 (i) may not subtract an amount provided for in Subsection (1)(k) or (l); and

292 (ii) prior to determining the subtraction under Subsection (1)(l), shall eliminate a  
293 transaction that occurs between members of a unitary group.

294 (c) For purposes of the subtraction provided for in Subsection (1)(l), in determining  
295 income apportionable to this state, the factors for a foreign operating company shall be  
296 included in the combined report factors in the same percentages as the foreign operating  
297 company's adjusted income is included in the combined adjusted income.

298 (d) In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, the  
299 commission may by rule define what constitutes:

300 (i) income generated from intangible property; or

301 (ii) a capital gain, dividend, interest, rent, royalty, or other similar item that is  
302 generated from an asset held for investment and not from a regular business trading activity.

303 (5) (a) For purposes of the subtraction provided for in Subsection (1)(o), the amount of  
304 a reduction in basis shall be allowed as an expense for the taxable year in which a federal tax  
305 credit is claimed if:

306 (i) there is a reduction in federal basis for a federal tax credit; and

307 (ii) there is no corresponding tax credit allowed in this state.

308 (b) In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, the  
309 commission may by rule define what constitutes an item similar to Subsections (1)(o)(i)  
310 through (iv).

Section 6. Section **59-10-114** is amended to read:

**59-10-114. Additions to and subtractions from adjusted gross income of an individual.**

(1) There shall be added to adjusted gross income of a resident or nonresident individual:

(a) a lump sum distribution that the taxpayer does not include in adjusted gross income on the taxpayer's federal individual income tax return for the taxable year;

(b) the amount of a child's income calculated under Subsection (4) that:

(i) a parent elects to report on the parent's federal individual income tax return for the taxable year; and

(ii) the parent does not include in adjusted gross income on the parent's federal individual income tax return for the taxable year;

(c) (i) a withdrawal from a medical care savings account and any penalty imposed for the taxable year if:

(A) the resident or nonresident individual does not deduct the amounts on the resident or nonresident individual's federal individual income tax return under Section 220, Internal Revenue Code;

(B) the withdrawal is subject to Subsections 31A-32a-105(1) and (2); and

(C) the withdrawal is subtracted on, or used as the basis for claiming a tax credit on, a return the resident or nonresident individual files under this chapter;

(ii) a disbursement required to be added to adjusted gross income in accordance with Subsection 31A-32a-105(3); or

(iii) an amount required to be added to adjusted gross income in accordance with Subsection 31A-32a-105(5)(c);

(d) the amount withdrawn under Title 53B, Chapter 8a, Utah Educational Savings Plan, from the account of a resident or nonresident individual who is an account owner as defined in Section 53B-8a-102, for the taxable year for which the amount is withdrawn, if that amount withdrawn from the account of the resident or nonresident individual who is the account owner:

(i) is not expended for:

(A) higher education costs as defined in Section 53B-8a-102.5; or

(B) a payment or distribution that qualifies as an exception to the additional tax for distributions not used for educational expenses provided in Sections 529(c) and 530(d), Internal Revenue Code; and

(ii) is:

(A) subtracted by the resident or nonresident individual:

(I) who is the account owner; and

(II) on the resident or nonresident individual's return filed under this chapter for a taxable year beginning on or before December 31, 2007; or

(B) used as the basis for the resident or nonresident individual who is the account owner to claim a tax credit under Section 59-10-1017;

(e) except as provided in Subsection (5), for bonds, notes, and other evidences of indebtedness acquired on or after January 1, 2003, the interest from bonds, notes, and other evidences of indebtedness:

(i) issued by one or more of the following entities:

(A) a state other than this state;

(B) the District of Columbia;

(C) a political subdivision of a state other than this state; or

(D) an agency or instrumentality of an entity described in Subsections (1)(e)(i)(A) through (C); and

(ii) to the extent the interest is not included in adjusted gross income on the taxpayer's federal income tax return for the taxable year;

(f) subject to Subsection (2)(c), any distribution received by a resident beneficiary of a resident trust of income that was taxed at the trust level for federal tax purposes, but was subtracted from state taxable income of the trust pursuant to Subsection 59-10-202(2)(b);

(g) any distribution received by a resident beneficiary of a nonresident trust of undistributed distributable net income realized by the trust on or after January 1, 2004, if that undistributed distributable net income was taxed at the trust level for federal tax purposes, but was not taxed at the trust level by any state, with undistributed distributable net income considered to be distributed from the most recently accumulated undistributed distributable net income; and

(h) any adoption expense:

373 (i) for which a resident or nonresident individual receives reimbursement from another  
374 person; and

375 (ii) to the extent to which the resident or nonresident individual subtracts that adoption  
376 expense:

377 (A) on a return filed under this chapter for a taxable year beginning on or before  
378 December 31, 2007; or

379 (B) from federal taxable income on a federal individual income tax return.

380 (2) There shall be subtracted from adjusted gross income of a resident or nonresident  
381 individual:

382 (a) the difference between:

383 (i) the interest or a dividend on an obligation or security of the United States or an  
384 authority, commission, instrumentality, or possession of the United States, to the extent that  
385 interest or dividend is:

386 (A) included in adjusted gross income for federal income tax purposes for the taxable  
387 year; and

388 (B) exempt from state income taxes under the laws of the United States; and

389 (ii) any interest on indebtedness incurred or continued to purchase or carry the  
390 obligation or security described in Subsection (2)(a)(i);

391 (b) for taxable years beginning on or after January 1, 2000, if the conditions of  
392 Subsection (3)(a) are met, the amount of income derived by a Ute tribal member:

393 (i) during a time period that the Ute tribal member resides on homesteaded land  
394 diminished from the Uintah and Ouray Reservation; and

395 (ii) from a source within the Uintah and Ouray Reservation;

396 (c) an amount received by a resident or nonresident individual or distribution received  
397 by a resident or nonresident beneficiary of a resident trust:

398 (i) if that amount or distribution constitutes a refund of taxes imposed by:

399 (A) a state; or

400 (B) the District of Columbia; and

401 (ii) to the extent that amount or distribution is included in adjusted gross income for  
402 that taxable year on the federal individual income tax return of the resident or nonresident  
403 individual or resident or nonresident beneficiary of a resident trust;

404 (d) the amount of a railroad retirement benefit:  
405 (i) paid:  
406 (A) in accordance with The Railroad Retirement Act of 1974, 45 U.S.C. Sec. 231 et  
407 seq.;  
408 (B) to a resident or nonresident individual; and  
409 (C) for the taxable year; and  
410 (ii) to the extent that railroad retirement benefit is included in adjusted gross income on  
411 that resident or nonresident individual's federal individual income tax return for that taxable  
412 year;  
413 (e) an amount:  
414 (i) received by an enrolled member of an American Indian tribe; and  
415 (ii) to the extent that the state is not authorized or permitted to impose a tax under this  
416 part on that amount in accordance with:  
417 (A) federal law;  
418 (B) a treaty; or  
419 (C) a final decision issued by a court of competent jurisdiction;  
420 (f) an amount received:  
421 (i) for the interest on a bond, note, or other obligation issued by an entity for which  
422 state statute provides an exemption of interest on its bonds from state individual income tax;  
423 (ii) by a resident or nonresident individual;  
424 (iii) for the taxable year; and  
425 (iv) to the extent the amount is included in adjusted gross income on the taxpayer's  
426 federal income tax return for the taxable year;  
427 (g) the amount of all income, including income apportioned to another state, of a  
428 nonmilitary spouse of an active duty military member if:  
429 (i) both the nonmilitary spouse and the active duty military member are nonresident  
430 individuals;  
431 (ii) the active duty military member is stationed in Utah;  
432 (iii) the nonmilitary spouse is subject to the residency provisions of 50 U.S.C. Sec.  
433 4001(a)(2); and  
434 (iv) the income is included in adjusted gross income for federal income tax purposes

435 for the taxable year;

436 (h) for a taxable year beginning on or after January 1, 2019, but beginning on or before  
437 December 31, 2019, only:

438 (i) the amount of any FDIC premium paid or incurred by the taxpayer that is  
439 disallowed as a deduction for federal income tax purposes under Section 162(r), Internal  
440 Revenue Code, on the taxpayer's 2018 federal income tax return; plus

441 (ii) the amount of any FDIC premium paid or incurred by the taxpayer that is  
442 disallowed as a deduction for federal income tax purposes under Section 162(r), Internal  
443 Revenue Code, for the taxable year; ~~and~~

444 (i) for a taxable year beginning on or after January 1, 2020, the amount of any FDIC  
445 premium paid or incurred by the taxpayer that is disallowed as a deduction for federal income  
446 tax purposes under Section 162(r), Internal Revenue Code, for the taxable year~~[-]; and~~

447 (j) for a taxable year beginning on or after January 1, 2020, but beginning on or before  
448 December 31, 2020, the amount of any grant funds the resident or nonresident individual  
449 receives under Title 9, Chapter 9, Part 9, COVID-19 Cultural Assistance Grant Program,  
450 Subsection 63N-12-508(3), or Title 63N, Chapter 15, COVID-19 Economic Recovery  
451 Programs, to the extent that the grant funds are included in adjusted gross income.

452 (3) (a) A subtraction for an amount described in Subsection (2)(b) is allowed only if:

453 (i) the taxpayer is a Ute tribal member; and

454 (ii) the governor and the Ute tribe execute and maintain an agreement meeting the  
455 requirements of this Subsection (3).

456 (b) The agreement described in Subsection (3)(a):

457 (i) may not:

458 (A) authorize the state to impose a tax in addition to a tax imposed under this chapter;

459 (B) provide a subtraction under this section greater than or different from the  
460 subtraction described in Subsection (2)(b); or

461 (C) affect the power of the state to establish rates of taxation; and

462 (ii) shall:

463 (A) provide for the implementation of the subtraction described in Subsection (2)(b);

464 (B) be in writing;

465 (C) be signed by:

466 (I) the governor; and  
467 (II) the chair of the Business Committee of the Ute tribe;  
468 (D) be conditioned on obtaining any approval required by federal law; and  
469 (E) state the effective date of the agreement.

470 (c) (i) The governor shall report to the commission by no later than February 1 of each  
471 year regarding whether or not an agreement meeting the requirements of this Subsection (3) is  
472 in effect.

473 (ii) If an agreement meeting the requirements of this Subsection (3) is terminated, the  
474 subtraction permitted under Subsection (2)(b) is not allowed for taxable years beginning on or  
475 after the January 1 following the termination of the agreement.

476 (d) For purposes of Subsection (2)(b) and in accordance with Title 63G, Chapter 3,  
477 Utah Administrative Rulemaking Act, the commission may make rules:

478 (i) for determining whether income is derived from a source within the Uintah and  
479 Ouray Reservation; and

480 (ii) that are substantially similar to how adjusted gross income derived from Utah  
481 sources is determined under Section 59-10-117.

482 (4) (a) For purposes of this Subsection (4), "Form 8814" means:

483 (i) the federal individual income tax Form 8814, Parents' Election To Report Child's  
484 Interest and Dividends; or

485 (ii) (A) a form designated by the commission in accordance with Subsection  
486 (4)(a)(ii)(B) as being substantially similar to 2000 Form 8814 if for purposes of federal  
487 individual income taxes the information contained on 2000 Form 8814 is reported on a form  
488 other than Form 8814; and

489 (B) for purposes of Subsection (4)(a)(ii)(A) and in accordance with Title 63G, Chapter  
490 3, Utah Administrative Rulemaking Act, the commission may make rules designating a form as  
491 being substantially similar to 2000 Form 8814 if for purposes of federal individual income  
492 taxes the information contained on 2000 Form 8814 is reported on a form other than Form  
493 8814.

494 (b) The amount of a child's income added to adjusted gross income under Subsection  
495 (1)(b) is equal to the difference between:

496 (i) the lesser of:



(A) the base amount specified on Form 8814; and

(B) the sum of the following reported on Form 8814:

(I) the child's taxable interest;

(II) the child's ordinary dividends; and

(III) the child's capital gain distributions; and

(ii) the amount not taxed that is specified on Form 8814.

(5) Notwithstanding Subsection (1)(e), interest from bonds, notes, and other evidences of indebtedness issued by an entity described in Subsections (1)(e)(i)(A) through (D) may not be added to adjusted gross income of a resident or nonresident individual if, as annually determined by the commission:

(a) for an entity described in Subsection (1)(e)(i)(A) or (B), the entity and all of the political subdivisions, agencies, or instrumentalities of the entity do not impose a tax based on income on any part of the bonds, notes, and other evidences of indebtedness of this state; or

(b) for an entity described in Subsection (1)(e)(i)(C) or (D), the following do not impose a tax based on income on any part of the bonds, notes, and other evidences of indebtedness of this state:

(i) the entity; or

(ii) (A) the state in which the entity is located; or

(B) the District of Columbia, if the entity is located within the District of Columbia.

Section 7. Section **63A-3-111** is enacted to read:

**63A-3-111. COVID-19 economic recovery program reports.**

(1) As used in this section:

(a) "COVID-19 economic recovery programs" means the programs created in:

(i) Title 9, Chapter 9, Part 9, COVID-19 Cultural Assistance Grant Program;

(ii) Subsection 63N-12-508(3); and

(iii) Title 63N, Chapter 15, COVID-19 Economic Recovery Programs.

(b) "Legislative committee" means:

(i) the president of the Senate;

(ii) the speaker of the House of Representatives;

(iii) the minority leader of the Senate; and

(iv) the minority leader of the House of Representatives.

(2) Upon receiving the reports required by Sections 9-9-903, 63N-15-202, and 63N-15-302 and Subsection 63N-12-508(3), the director, in conjunction with the Division of Arts and Museums and the Governor's Office of Economic Development, shall present to the legislative committee the COVID-19 economic recovery programs.

(3) The legislative committee may make recommendations for adjustments to the COVID-19 economic recovery programs.

Section 8. Section **63I-2-209** is enacted to read:

**63I-2-209. Repeal dates -- Title 9.**

Title 9, Chapter 9, Part 9, COVID-19 Cultural Assistance Grant Program, is repealed June 30, 2021.

Section 9. Section **63I-2-259** is amended to read:

**63I-2-259. Repeal dates -- Title 59.**

(1) In Section 59-2-926, the language that states "applicable" and "or 53F-2-301.5" is repealed July 1, 2023.

(2) Subsection 59-7-106(1)(x) is repealed December 31, 2021.

~~[(2)]~~ (3) Section 59-7-620 is repealed December 31, 2021.

(4) Subsection 59-10-114(2)(j) is repealed December 31, 2021.

Section 10. Section **63I-2-263 (Effective 10/15/20)** is amended to read:

**63I-2-263 (Effective 10/15/20). Repeal dates, Title 63A to Title 63N.**

(1) On July 1, 2020:

(a) Subsection 63A-1-203(5)(a)(i) is repealed; and

(b) in Subsection 63A-1-203(5)(a)(ii), the language that states "appointed on or after May 8, 2018," is repealed.

(2) Section 63A-3-111 is repealed June 30, 2021.

~~[(2)]~~ (3) Title 63C, Chapter 19, Higher Education Strategic Planning Commission is repealed July 1, 2021.

~~[(3)]~~ (4) Title 63C, Chapter 21, Digital Wellness, Citizenship, and Safe Technology Commission is repealed July 1, 2023.

~~[(4)]~~ (5) The following sections regarding the World War II Memorial Commission are repealed on July 1, 2022:

(a) Section 63G-1-801;

(b) Section 63G-1-802;

(c) Section 63G-1-803; and

(d) Section 63G-1-804.

~~[(5)]~~ (6) Subsections 63G-6a-802(1)(d) and 63G-6a-802(3)(b)(iii), regarding a procurement relating to a vice presidential debate, are repealed January 1, 2021.

~~[(6)]~~ (7) In relation to the State Fair Park Committee, on January 1, 2021:

(a) Section 63H-6-104.5 is repealed; and

(b) Subsections 63H-6-104(8) and (9) are repealed.

~~[(7)]~~ (8) Section 63H-7a-303 is repealed ~~[on]~~ July 1, 2024.

~~[(8)]~~ (9) Subsection 63J-1-206(3)(c), relating to coronavirus, is repealed ~~[on]~~ July 1, 2021.

~~[(9)]~~ (10) In relation to the Employability to Careers Program Board, on July 1, 2022:

(a) Subsection 63J-1-602.1 (57) is repealed;

(b) Subsection 63J-4-301(1)(h), related to the review of data and metrics, is repealed;

and

(c) Title 63J, Chapter 4, Part 7, Employability to Careers Program, is repealed.

~~[(10)]~~ (11) Title 63M, Chapter 4, Part 8, Voluntary Home Energy Information Pilot Program Act, is repealed January 1, 2022.

~~[(11)]~~ (12) Sections 63M-7-213 and 63M-7-213.5 are repealed on January 1, 2023.

(13) Subsection 63N-12-508(3) is repealed December 31, 2021.

~~[(12)]~~ (14) Title 63N, Chapter 13, Part 3, Facilitating Public-Private Partnerships Act, is repealed January 1, 2024.

(15) Title 63N, Chapter 15, COVID-19 Economic Recovery Programs, is repealed December 31, 2021.

Section 11. Section **63N-12-508 (Superseded 07/01/20)** is amended to read:

**63N-12-508 (Superseded 07/01/20). Utah Works.**

(1) There is created within the center the Utah Works Program.

(2) The program, under the direction of the center and the talent ready board, shall coordinate and partner with the entities described below to develop short-term pre-employment training and short-term early employment training for student and workforce participants that meet the needs of businesses that are creating jobs and economic growth in the state by:

(a) partnering with the office, the Department of Workforce Services, the Utah System of Higher Education, and the Utah System of Technical Colleges;

(b) partnering with businesses that have significant hiring demands for primarily newly created jobs in the state;

(c) coordinating with the Department of Workforce Services, education agencies, and employers to create effective recruitment initiatives to attract student and workforce participants and business participants to the program;

(d) coordinating with the Utah System of Higher Education and the Utah System of Technical Colleges to develop educational and training resources to provide student participants in the program qualifications to be hired by business participants in the program; and

(e) coordinating with the State Board of Education and local education agencies when appropriate to develop educational and training resources to provide student participants in the program qualifications to be hired by business participants in the program.

(3) (a) Subject to appropriation, beginning on August 5, 2020, the office, in consultation with the talent ready board, may respond to the COVID-19 pandemic by directing financial grants to institutions of higher education described in Section 53B-2-101 to offer short-term programs to:

(i) provide training to furloughed, laid off, dislocated, underserved, or other populations affected by COVID-19 to fill employment gaps in the state;

(ii) provide training and education related to industry needs; and

(iii) provide students with certificates or other recognition after completion of training.

(b) (i) As soon as is practicable but on or before July 31, 2020, the office shall report to the director of the Division of Finance about the grant program under this Subsection (3), including:

(A) the process by which the office shall determine which institutions of public education shall receive financial grants; and

(B) the formula for awarding financial grants.

(ii) The office shall:

(A) participate in the presentation that the director of the Division of Finance provides to the president of the Senate, the speaker of the House of Representatives, the minority leader

of the Senate, and the minority leader of the House of Representatives under Section 63A-3-111; and

(B) consider any recommendations for adjustments to the grant program from the president of the Senate, the speaker of the House of Representatives, the minority leader of the Senate, and the minority leader of the House of Representatives.

(c) To implement Subsection (3)(a), an institution of higher education that receives grant funds:

(i) may use grant funds for:

(A) costs associated with developing a new program; or

(B) costs associated with expanding an existing program; and

(ii) shall demonstrate industry needs and opportunities for partnership with industry.

(d) (i) The office shall award grant funds:

(A) after an initial application period that ends on or before August 31, 2020; and

(B) if funds remain after the initial application period, on a rolling basis until the earlier of funds being exhausted or November 30, 2020.

(ii) An institution of higher education that receives grant funds shall expend the grant funds on or before December 1, 2020.

(e) The center shall conduct outreach, including education about career guidance, training, and workforce programs, to the targeted populations.

~~[(3)]~~ (4) The office, in consultation with the talent ready board, may, in accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, and in accordance with the provisions of this section, make rules regarding the development and administration of the Utah Works Program.

~~[(4)]~~ (5) The center shall report the following metrics to the office for inclusion in the office's annual report described in Section 63N-1-301:

(a) the number of participants in the program;

(b) how program participants learned about or were referred to the program, including the number of participants who learned about or were referred to the program by:

(i) the Department of Workforce Services;

(ii) marketing efforts of the center or talent ready board;

(iii) a school counselor; and

652 (iv) other methods;  
653 (c) the number of participants who have completed training offered by the program;  
654 and  
655 (d) the number of participants who have been hired by a business participating in the  
656 program.

657 Section 12. Section **63N-12-508 (Effective 07/01/20)** is amended to read:

658 **63N-12-508 (Effective 07/01/20). Utah Works.**

659 (1) There is created within the center the Utah Works Program.

660 (2) The program, under the direction of the center and the talent ready board, shall  
661 coordinate and partner with the entities described below to develop short-term pre-employment  
662 training and short-term early employment training for student and workforce participants that  
663 meet the needs of businesses that are creating jobs and economic growth in the state by:

664 (a) partnering with the office, the Department of Workforce Services, and the Utah  
665 system of higher education;

666 (b) partnering with businesses that have significant hiring demands for primarily newly  
667 created jobs in the state;

668 (c) coordinating with the Department of Workforce Services, education agencies, and  
669 employers to create effective recruitment initiatives to attract student and workforce  
670 participants and business participants to the program;

671 (d) coordinating with the Utah system of higher education to develop educational and  
672 training resources to provide student participants in the program qualifications to be hired by  
673 business participants in the program; and

674 (e) coordinating with the State Board of Education and local education agencies when  
675 appropriate to develop educational and training resources to provide student participants in the  
676 program qualifications to be hired by business participants in the program.

677 (3) (a) Subject to appropriation, beginning on August 5, 2020, the office, in  
678 consultation with the talent ready board, may respond to the COVID-19 pandemic by directing  
679 financial grants to institutions of higher education described in Section 53B-2-101 to offer  
680 short-term programs to:

681 (i) provide training to furloughed, laid off, dislocated, underserved, or other  
682 populations affected by COVID-19 to fill employment gaps in the state;

683 (ii) provide training and education related to industry needs; and

684 (iii) provide students with certificates or other recognition after completion of training.

685 (b) (i) As soon as is practicable but on or before July 31, 2020, the office shall report to  
686 the director of the Division of Finance about the grant program under this Subsection (3),  
687 including:

688 (A) the process by which the office shall determine which institutions of public  
689 education shall receive financial grants; and

690 (B) the formula for awarding financial grants.

691 (ii) The office shall:

692 (A) participate in the presentation that the director of the Division of Finance provides  
693 to the president of the Senate, the speaker of the House of Representatives, the minority leader  
694 of the Senate, and the minority leader of the House of Representatives under Section  
695 63A-3-111; and

696 (B) consider any recommendations for adjustments to the grant program from the  
697 president of the Senate, the speaker of the House of Representatives, the minority leader of the  
698 Senate, and the minority leader of the House of Representatives.

699 (c) To implement Subsection (3)(a), an institution of higher education that receives  
700 grant funds:

701 (i) may use grant funds for:

702 (A) costs associated with developing a new program; or

703 (B) costs associated with expanding an existing program; and

704 (ii) shall demonstrate industry needs and opportunities for partnership with industry.

705 (d) (i) The office shall award grant funds:

706 (A) after an initial application period that ends on or before August 31, 2020; and

707 (B) if funds remain after the initial application period, on a rolling basis until the  
708 earlier of funds being exhausted or November 30, 2020.

709 (ii) An institution of higher education that receives grant funds shall expend the grant  
710 funds on or before December 1, 2020.

711 (e) The center shall conduct outreach, including education about career guidance,  
712 training, and workforce programs, to the targeted populations.

713 [~~(3)~~] (4) The office, in consultation with the talent ready board, may, in accordance

with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, and in accordance with the provisions of this section, make rules regarding the development and administration of the Utah Works Program.

~~[(4)]~~ (5) The center shall report the following metrics to the office for inclusion in the office's annual report described in Section 63N-1-301:

(a) the number of participants in the program;

(b) how program participants learned about or were referred to the program, including the number of participants who learned about or were referred to the program by:

(i) the Department of Workforce Services;

(ii) marketing efforts of the center or talent ready board;

(iii) a school counselor; and

(iv) other methods;

(c) the number of participants who have completed training offered by the program; and

(d) the number of participants who have been hired by a business participating in the program.

Section 13. Section **63N-15-101** is enacted to read:

## **CHAPTER 15. COVID-19 ECONOMIC RECOVERY PROGRAMS**

### **Part 1. General Provisions.**

#### **63N-15-101. Title.**

This chapter is known as "COVID-19 Economic Recovery Programs."

Section 14. Section **63N-15-102** is enacted to read:

#### **63N-15-102. Definitions.**

As used in this chapter:

(1) (a) "Business entity" means a business that:

(i) was in operation in this state on February 28, 2020;

(ii) has employees who report to a physical location in this state; and

(iii) (A) is properly registered with the Division of Corporations and Commercial

Code;

(B) is tax exempt under Section 501(c)(3), (6), or (19) of the Internal Revenue Code;

(C) is a Tribal business concern described in 15 U.S.C. Sec. 657a (b)(2)(C); or



(D) is an individual who operates under a sole proprietorship, operates as an independent contractor, or is self-employed.

(b) "Business entity" does not include a marketplace that connects travelers with private property owners offering accommodation for compensation.

(2) "COVID-19" means:

(a) severe acute respiratory syndrome coronavirus 2; or

(b) the disease caused by severe acute respiratory syndrome coronavirus 2.

(3) (a) "COVID-19 expenses" means the costs incurred by a business entity:

(i) on or after March 1, 2020, but on or before December 30, 2020; and

(ii) to comply with COVID-19 public health guidelines on safely returning employees to work.

(b) "COVID-19 expenses" includes:

(i) personal protection equipment for employees and customers;

(ii) cleaning and sanitizing supplies;

(iii) signage providing public health guidelines;

(iv) technology upgrades related to teleworking; and

(v) costs for office redesign to provide adequate separation between employees or between employees and customers.

(4) "Legislative committee" means:

(a) the president of the Senate;

(b) the speaker of the House of Representatives;

(c) the minority leader of the Senate; and

(d) the minority leader of the House of Representatives.

(5) "Monthly revenue decline" means the amount of the business entity's revenue loss for the month calculated by subtracting the month's revenue from:

(a) for a business entity that existed in this state as of March 1, 2019, the lesser of:

(i) the business entity's revenue for the same month in 2019; or

(ii) the business entity's revenue for February 2020; and

(b) for a business entity that existed in this state after March 1, 2019, the business entity's revenue for February 2020.

(6) "Revenue decline" means the sum of the monthly revenue declines for the months

776 of March through June 2020.

777 (7) "Small business" means a business entity with 250 or fewer full-time equivalent  
778 employees.

779 Section 15. Section **63N-15-103** is enacted to read:

780 **63N-15-103. Reporting.**

781 The office shall include in the office's 2020 and 2021 annual reports to the governor  
782 and the Legislature under Section 63N-1-301 the following information about each of the grant  
783 programs established under this chapter:

784 (1) the number of applications submitted under the grant program;

785 (2) the number of grants awarded under the grant program;

786 (3) the aggregate amount of grant funds awarded under the grant program; and

787 (4) any other information the office considers relevant to evaluating the success of the  
788 grant program.

789 Section 16. Section **63N-15-201** is enacted to read:

790 **Part 2. COVID-19 Impacted Businesses Grant Program**

791 **63N-15-201. Creation of COVID-19 Impacted Businesses Grant Program --**

792 **Eligibility.**

793 (1) There is established a grant program known as COVID-19 Impacted Businesses  
794 Grant Program that is administered by the office in accordance with this part.

795 (2) To be eligible to apply for a grant under this part, a business entity shall:

796 (a) have experienced a revenue decline in this state due to the public health emergency  
797 related to COVID-19;

798 (b) offer a financial incentive:

799 (i) for individuals or businesses to make purchases from the business entity; and

800 (ii) that in aggregate is estimated to equal or exceed 50% of the grant amount that the  
801 business entity requests; and

802 (c) describe to the office how receipt of grant funds will benefit the state economy.

803 (3) (a) The amount of a grant that the office awards to a business entity under this part  
804 may not exceed the amount of the business entity's revenue decline.

805 (b) For applications received on or before August 31, 2020, the office shall award at  
806 least 75% of the grant funds to small businesses that meet the eligibility requirements.

Section 17. Section **63N-15-202** is enacted to read:

**63N-15-202. Duties of the office.**

(1) As soon as is practicable but on or before July 31, 2020, the office shall:

(a) establish an application process by which a business entity may apply for a grant under this part;

(b) establish a method for the office to determine which applicants are eligible to receive a grant;

(c) establish a formula to award grant funds; and

(d) report the information described in Subsections (1)(a) through (c) to the director of the Division of Finance.

(2) The office shall:

(a) participate in the presentation that the director of the Division of Finance provides to the legislative committee under Section 63A-3-111; and

(b) consider any recommendations for adjustments to the grant program from the legislative committee.

(3) Subject to appropriation, beginning on August 5, 2020, the office shall:

(a) collect applications for grant funds from business entities;

(b) determine which applicants meet the eligibility requirements for receiving a grant; and

(c) award the grant funds:

(i) (A) after an initial application period that ends on or before August 31, 2020; and

(B) if funds remain after the initial application period, on a rolling basis until the earlier of funds being exhausted or December 30, 2020; and

(ii) in accordance with the process established under Subsection (1) and the limits described in Subsection 63N-15-201(3).

(4) The office shall encourage any business entity that receives grant funds to commit to following best practices to protect the health and safety of the business entity's employees and customers.

(5) In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, the office may make rules to administer the grant program.

(6) As part of any advertisement of the COVID-19 Impacted Businesses Grant

Program, the office:

(a) shall encourage any economically disadvantaged business entities, including minority-owned and woman-owned business entities, that meet the eligibility requirements to apply for grant funds; and

(b) may feature any business entity that:

(i) shows evidence of a commitment to following best practices to protect the health and safety of the business entity's employees and customers; and

(ii) consents to being featured.

Section 18. Section **63N-15-301** is enacted to read:

### **Part 3. COVID-19 PPE Support Grant Program**

#### **63N-15-301. Creation of COVID-19 PPE Support Grant Program -- Eligibility.**

(1) There is established a grant program known as COVID-19 PPE Support Grant Program that is administered by the office in accordance with this part.

(2) To be eligible to apply for a grant under this part, the business entity shall:

(a) (i) demonstrate that the business entity has incurred COVID-19 expenses; or

(ii) certify that the business entity will spend grant funds on COVID-19 expenses; and

(b) describe to the office the business entity's actual or anticipated cost to comply with public health guidelines on safely returning employees to work.

(3) (a) The amount of a grant that the office awards to a business entity under this part may not exceed the lesser of:

(i) the amount of the business entity's COVID-19 expenses; or

(ii) \$100 per full-time equivalent employee.

(b) For applications received on or before August 31, 2020, the office shall award at least 75% of grant funds to small businesses that meet the eligibility requirements.

Section 19. Section **63N-15-302** is enacted to read:

#### **63N-15-302. Duties of the office.**

(1) As soon as is practicable but on or before July 31, 2020, the office shall:

(a) establish an application process by which a business entity may apply for a grant under this part;

(b) establish a method for the office to determine which applicants are eligible to receive a grant;

(c) establish a formula to award grant funds;

(d) establish requirements for grant recipients to retain records of COVID-19 expenses;

and

(e) report the information described in Subsections (1)(a) through (d) to the director of the Division of Finance.

(2) The office shall:

(a) participate in the presentation that the director of the Division of Finance provides to the legislative committee under Section 63A-3-111; and

(b) consider any recommendations for adjustments to the grant program from the legislative committee.

(3) Subject to appropriation, beginning on August 5, 2020, the office shall:

(a) collect applications for grant funds from business entities;

(b) determine which applicants meet the eligibility requirements for receiving a grant;

and

(c) award the grant funds;

(i) (A) after an initial application period that ends on or before August 31, 2020; and

(B) if funds remain after the initial application period, on a rolling basis until the earlier of funds being exhausted or December 30, 2020; and

(ii) in accordance with the process established under Subsection (1) and the limits described in Subsection 63N-15-301(3).

(4) In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, the office may make rules to administer the grant program.

(5) As part of any advertisement of the COVID-19 PPE Support Grant Program, the office shall encourage any economically disadvantaged business entities, including minority-owned and woman-owned business entities, that meet the eligibility requirements to apply for grant funds.

Section 20. Section **63N-15-401** is enacted to read:

**Part 4. COVID-19 Outreach and Education Program**

**63N-15-401. COVID-19 Outreach and Education Program.**

(1) The office shall develop and implement for the state a public outreach and education program regarding health related to COVID-19.

(2) The outreach and education program shall:

(a) emphasize that, to keep themselves and others healthy, Utah residents should follow recommended COVID-19 related health guidelines, including, when applicable:

(i) physical distancing;

(ii) mask wearing; and

(iii) increased hygiene practices;

(b) explain the precautions that Utah medical providers have taken to provide safe medical care in light of the COVID-19 pandemic; and

(c) encourage Utah residents during the COVID-19 pandemic not to defer treatment from medical providers, including:

(i) urgent care;

(ii) preventative care; and

(iii) vaccinations.

#### **Section 21. Appropriation.**

FY 2021 Appropriations. Operating and Capital Budgets.

The following sums of money are appropriated for the fiscal year beginning July 1, 2020, and ending June 30, 2021. These are additions to amounts previously appropriated for fiscal year 2021. Under the terms and conditions of Title 63J, Chapter 1, Budgetary Procedures Act, the Legislature appropriates the following sums of money from the funds or accounts indicated for the use and support of the government of the state of Utah.

#### **ITEM 1**

To Department of Administrative Services -- Finance Mandated

From Federal Funds -- Coronavirus Relief Fund, One-time \$50,000,000

#### Schedule of Programs:

Emergency Disease Response \$50,000,000

The Legislature intends that the Division of Finance partner with state agencies and institutions of higher education to implement the programs authorized in this bill as follows:

COVID-19 Cultural Assistance Grant Program, with the Division of Arts and Museums, \$9,000,000; COVID-19 Displaced Worker Grant Program: with the Utah System of Higher Education, \$4,462,500; the Department of Workforce Services, \$75,000; and the Governor's Office of Economic Development, \$4,462,000; COVID-19 Impacted Businesses Grant

931 Program, with the Governor's Office of Economic Development, \$25,000,000; COVID-19 PPE  
932 Support Grant Program, with the Governor's Office of Economic Development, \$5,000,000;  
933 and COVID-19 Outreach and Education Program, with the Governor's Office of Economic  
934 Development, \$1,000,000.

935 The Legislature further intends that the Division of Finance use \$1,000,000 to partner  
936 with the Department of Heritage and Arts - Pass Through to provide for digital equipment and  
937 basic needs assistance grants, including needs such as utilities, rent, transportation, and food  
938 assistance, as identified by the Multicultural Subcommittee of the COVID-19 Task Force, and  
939 for translation services related to providing information and guidance about COVID-19.

940 Section 22. **Effective date.**

941 If approved by two-thirds of all the members elected to each house, this bill takes effect  
942 upon approval by the governor, or the day following the constitutional time limit of Utah  
943 Constitution, Article VII, Section 8, without the governor's signature, or in the case of a veto,  
944 the date of veto override.

945 Section 23. **Retrospective operation.**

946 The amendments to Sections 59-7-106 and 59-10-114 have retrospective operation for a  
947 taxable year beginning on or after January 1, 2020.